DOCUMENT RESUME

ED 314 995 HE 023 161

TITLE Financial Report of Ontario Universities 1988-89. Volume III--Physical Plant Operating Expenses.
INSTITUTION Council of Ontario Universities, Toronto. Research Div.; Ontario Association of Physical Plant Administrators.
REPORT NO ISBN-88799-247-1
PUB DATE Dec 89
NOTE 46p.; The three volumes in this set are HE 023 159-161. For related information, see HE 023 162. Tables contain small type.
AVAILABLE FROM Council of Ontario Universities, 130 St. George Street, Suite 8039, Toronto, Ontario, M5S 2T4, Canada.
PUB TYPE Statistical Data (110) -- Reports - Descriptive (141)

EDRS PRICE MF01 Plus Postage. PC Not Available from EDRS.
DESCRIPTORS Budgets; *Building Operation; *Educational Finance; Expenditures; Financial Support; Foreign Countries; Income; *Operating Expenses; Postsecondary Education; Resource Allocation; Salaries; School Funds; State Aid; Wages
IDENTIFIERS *Ontario

ABSTRACT

A report by the Council of Ontario Universities provides information on physical plant operating expenses at 16 universities. It is part of a three-volume set offering detailed data on the revenues and expenses and changes in fund balances at all Ontario universities for the fiscal year ending in 1989. After a brief introduction, principles of reporting are explained and definitions of included items (broken down into major functions and objects of expense) are provided. Tables detail utility and other costs, space by major function, and average annual unit cost of utilities. Ten summary statements in the form of tables are titled: "Physical Plant Operating Expenses by Function and Object of Expense," "Percentage of Total Physical Plant Operating Expenses by Function and Object of Expense," "Percentage of Physical Plant Operating Expenses by Object of Expense by Function," "Physical Plant Operating Expenses by Function and Institution," "Percentage of Physical Plant Operating Expenses by Function by Institution," "Physical Plant Operating Expenses by Institution and Object of Expense," "Percentage of Physical Plant Operating Expenses by Object of Expense by Institution," "Breakdown of 'Utilities' and 'Other' Physical Plant Operating Expenses by Institution," "Gross Square Metres and Utilities Rates by Institution," and "Unit Costs of Physical Plant Operating Expenses by Institution". (SM)

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FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1988-89

Volume III - Physical Plant Operating Expenses

Council of Finance Officers
Universities of Ontario

Ontario Association of Physical Plant Administrators

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COUNCIL OF ONTARIO UNIVERSITIES
CONSEIL DES UNIVERSITÉS DE L'ONTARIO

FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1988-89

Volume III - Physical Plant Operating Expenses

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December 1989

89 - 12

ISBN 88799 - 247 - 1
ISSN 0823 - 5872

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GUIDELINES AND DEFINITIONS

I INTRODUCTION

Each year an analysis of physical plant operating expenses, also known as the OAPPA Report, is prepared under the joint auspices of the Ontario Association of Physical Plant Administrators (OAPPA) and the Council of Finance Officers - Universities of Ontario (COFO-UO). This report provides an analysis of physical plant costs, by major functional area and object of expense, as reported in the operating fund of each university.

The financial accounts of universities are normally maintained in accordance with the principles of "fund accounting" to ensure that limitations and restrictions placed on the use of available resources are observed. In the *Financial Report of Ontario Universities*, prepared each year by COFO-UO, the revenues and expenses related to the following "funds" are identified (see exhibit 1).

- Operating Fund
- Other Non-Credit Fund
- Ancillary Enterprises Fund
- Sponsored Research Fund
- Trust and Endowment Fund
- Capital Fund

Physical Plant costs are charged to each of these "funds" as appropriate by the universities. In addition, the COFO-UO Financial Report provides a further breakdown of the operating fund into the following functions (see exhibit 2).

- Instruction & Research
- Library
- Central Computing
- Student Services
- Administration
- Physical Plant
- Other

Volume III of the Financial Report provides a separate detailed analysis of the function of Physical Plant applicable to the Operating Fund. As such, it only provides an analysis of the physical plant costs which are incurred in relation to the basic academic and academic support activities of each

university, reflected in the operating fund and, therefore, permits a greater degree of comparability between universities than if it included the physical plant costs related to all "funds".

As the information in the various volumes of *Financial Report of Ontario Universities*, are closely related it is essential that they be prepared in accordance with uniform guidelines and definitions. To achieve this necessary degree of consistency, the following guidelines and definitions have been developed by a subcommittee that has been jointly appointed by OAPPA and COFO-UO. These guidelines are consistent with those in force for the other volumes of the Financial Report.

II PRINCIPLES OF REPORTING

In order that the physical plant cost data submitted by the various universities will be as comparable as possible, OAPPA and COFO-UO have approved and adopted the following Principles of Reporting for the Physical Plant Report.

A. Functional Reporting of Physical Plant Costs

The costs reported as Physical Plant in Volume I of *Financial Report of Ontario Universities* (exhibit 2) should represent the total costs of the physical plant function relative to the operating fund as defined in the COFO-UO guidelines. The COFO-UO Guidelines for Volume I of the Financial Report instructs that any physical plant costs, e.g. alterations, renovations and maintenance expenses, which may be charged to other functional areas within the operating fund by a university, all be regrouped and reported as Physical Plant.

B. Net Reporting

The COFO-UO Guidelines for Volume I of the *Financial Report of Ontario Universities* instruct that all costs be reported as net. As a result, cost recoveries for services rendered to other funds or external organizations should be netted against the particular objects within each function on the Physical Plant Report shown on exhibit 3, Table 1.

C. Agreement With COFO-UO

The costs reported in the Physical Plant Report represent a more detailed presentation of the aggregate costs defined and reported as Physical Plant in

Volume I. When the costs in the Physical Plant Report are aggregated they must be identical to those reported as Physical Plant in Volume I.

III DEFINITIONS AND EXPLANATORY COMMENT

A. General

The physical plant functional area reflects costs of the physical facilities of the university as they relate to the operating fund including physical plant administration, building maintenance, custodial services, utilities, landscape and grounds maintenance, security and traffic control and other physical plant costs including building renovations, alterations and major repairs.

The various physical plant functional areas are defined in the following section.

B. Table 1: Actual Operating Expenses - Physical Plant

Table 1 (exhibit 3) reflects the distribution of the Physical Plant costs reported in aggregate in Volume I of the *Financial Report of Ontario Universities*.

(i) DEFINITIONS OF MAJOR FUNCTIONS

1. **Physical Plant Administration** - this function includes all activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Department. Examples of the activities are:

   (a) Administration - this category includes salaries, wages, employee benefits, travel, equipment and other operating costs required for administrators, assistant administrators, office personnel (including account keeping done by the Physical Plant Department such as payroll, billing, material ordering, personnel records, and dispatching of work orders), other administrative operating costs (including supplies, materials, telephone long distance charges, postage, computer rental, accounting machine costs, and career training programmes). Salaries and benefits for supervisory personnel directly responsible for one or more functional area should be shown in the appropriate functional area(s).

(b) Engineering - this category normally includes salaries, wages, employee benefits, travel, equipment and other costs required to provide technical and engineering services necessary to carry out the functions assigned to the Physical Plant Department to the extent that these costs are funded out of the operating budget. The category includes engineers, architects, draftsmen, estimators, schedulers and preparation of documents for contractual maintenance, renovations and alterations as well as analysis of systems and modes of operation, plant records, etc.

(c) Planning - this category includes preparation of architectural and engineering plans and specifications for alterations and new construction to the extent that these costs are funded out of the operating budget.

2. **Building Maintenance** - this function includes all items related to routine repair of buildings and structures, including normal recurring repairs and preventive maintenance. It does not include major repairs, and renovations and alterations which are funded from outside the operating budget. Also, this function does not include major repairs, and renovation and alterations which costs in excess of $10,000 (these are included in the "Other" function). The following are to be included:

(a) Salaries, wages and employee benefits for all personnel, including supervisory, who are assigned to the "Building Maintenance" function (see section B(ii) for a definition of salaries and wages). This includes drivers assigned to vehicles which serve the maintenance function.

(b) Interior and Exterior of Buildings

(i) Plumbing, heating, air conditioning, and ventilation.

(ii) Electrical repairs of all types *excluding* primary systems and primary building sub-stations but *including* secondary systems, certain lamp replacements (requiring special ladders and rigging) and maintenance of outdoor lighting fixtures which are a part of the building.

(iii) Carpentry and cabinet making.

(iv) Painting and glazing.

(v) Hardware, locks, keys, closers and records.

(vi) Roofing and sheet metal work, including down-spouts and gutters.

(vii) Welding and necessary machine work.

(viii) Elevators and other building machinery.

(ix) Miscellaneous building repairs such as tuck-pointing, blinds, etc.

(x) Costs of testing fire sprinkler systems, alarms, fire extinguishers, and similar protective devices.

(c) Maintenance and replacement of and additions to all furniture, furnishings and equipment pertaining to the physical plant buildings.

(d) Maintenance of utility distribution systems inside the building including electrical, heating, cooling, process steam, water lines, gas lines and sewer lines (both storm and sanitary), etc..

(e) Operating and replacement costs of all equipment, materials, and tools used in connection with building maintenance (exclude hand tools furnished by the employees).

(f) Operating costs for vehicles which serve the maintenance function.

3. **Custodial Services** - this function includes all costs relating to janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).

(a) Salaries, wages and employee benefits of all personnel, including supervisory, who are assigned to the "Custodial" function (see section B(ii) for a definition of salaries and wages).

(b) Small set ups only where materials for the special set ups are stored or kept within the same building.

(c) Snow removal immediately adjacent to building.

(d) Other operating costs such as paper, paper towels and tissue, wax, erasers, chalk, cleaners, and other materials and supplies.

(e) Operating and replacement costs of all equipment used in connection with custodial services.

(f) Lamp replacement where lamps are readily accessible without special ladders and rigging.

Common operations include: Mopping, sweeping, waxing of floors (sanding and refinishing of floors are excluded); dusting, polishing, of furniture and fixtures such as venetian blinds, partitions, pictures, maps, radiators, etc.; cleaning of chalkboards, chalk trays, erasers and replacement of chalk; washing and dusting of walls; cleaning and disinfecting commodes and urinals; cleaning and washing other fixtures, walls and partitions, and replenishing supplies for restrooms; the emptying and cleaning of waste receptacles; dusting and cleaning of windows and other glass surfaces, sweeping and cleaning of entrances; and opening and/or closing buildings, doors and windows.

The custodian is not a porter, messenger, mailman or laboratory assistant for the faculty or students. Generally, services requiring technical direction at the time of performance such as cleaning chemistry laboratory bench tops, decontaminating radioactive facilities, or cleaning of extremely delicate apparatus are not classified as custodial, but are usually provided by the department having specific jurisdiction. These costs therefore should not be included in custodial services costs, but rather be shown under the function "Other".

4. **Utilities** - this function includes all costs for energy for heating, cooling, light and power, gas, water, telephone equipment rental and acquisition costs, switchboard (including related personnel costs) and any other utilities necessary for the operation of the physical plant and normally includes:

(a) Salaries, wages and employee benefits of all personnel, including supervisory, who are assigned to the "Utilities" function (see section B(ii) for a definition of salaries and wages).

(b) Operation and maintenance of heating and power plant equipment including water plant and sewage disposal plants.

(c) Operation and maintenance of equipment in central air-conditioning plant.

(d) Purchase or rental costs to provide electricity, gas, water, telephone equipment, and sewage treatment.

(e) Personnel and other costs to operate the university Switchboard.

(f) Operation and replacement costs of all equipment used in connection with production of utilities.

(g) Maintenance of utility tunnels, distribution systems external to buildings for electricity, gas, steam, compressed air, chilled water, and high temperature water, domestic water, sanitary and storm drains. The expense *does not include* open ditch drainage and street, walks and grounds lighting maintenance.

(h) All costs of operating a power generation station net of external revenue.

Note: Recovery of utility costs, through sales to outside agencies should be apportioned by object of expense (i.e. salaries, supplies, utilities, etc.) to give a net cost by object of expense for that portion funded from the operating budget.

5. **Landscape and Grounds Maintenance** - this function includes operation and maintenance of campus landscape and grounds. It excludes the cost of areas for which the Physical Plant is reimbursed. The following are included:

(a) Salaries, wages and employee benefits of all personnel, including supervisory, who are assigned to the "Landscape and Grounds Maintenance" function (see section B(ii) for a definition of salaries and wages).

(b) Maintenance of all areas of the campus; all work associated with the care of trees, grass, shrubs, and flowers, the provision of nursery stock including seeds, fertilizers, and plant materials.

(c) Maintenance of roads and walks, irrigation systems, signs, and lighting for roads, walks and grounds.

(d) Snow removal and sanding (excluding parking areas).

(e) Maintenance of athletic fields, outdoor rinks, tennis courts and other outdoor recreational facilities.

(f) Maintenance of open ditch drainage, fences, retaining walls and rip rap.

(g) Care of miscellaneous fixed equipment such as benches, shelter houses, etc.

(h) Operation and replacement costs of all equipment used in connection with grounds maintenance.

(i) Trash and refuse handling which is not part of a municipal service.

Note: The costs of maintenance and snow removal for parking lots are to be segregated and reported as an ancillary enterprise in the "Ancillary" fund.

6. **Security and Traffic** - this function includes all costs for watchmen, police services related to plant and campus security, and vehicle control. Costs relating to *parking lots* are to be segregated and reported as an ancillary enterprise in the "Ancillary" fund.

(a) Salaries, wages and employee benefits of all personnel, including supervisory, who are assigned to this function (see section B(ii) for a definition of salaries and wages).

(b) Patrol of campus areas including exterior of building by police.

(i) Patrol vehicles, radio communications cost, uniforms, and police equipment including radar.

(ii) Office operation.

(c) Watchmen of building interiors on a route system.

(i) Uniforms and clocks.

(ii) Operating and maintenance of vehicles used in watch service.

(d) Closed circuit T.V. monitors, burglar alarms, etc.

Note: Expenditures relating to the administration of the safety programme are not to be included under "Physical Plant". Such expenditures are to be reported under the functional area "Other" in Volume I of *Financial Report of Ontario Universities.*

7. **Other** - this function is to be used *only* to the extent that costs are included in Physical Plant expenses. Examples of "Other" services and costs which are frequently the responsibility of Physical Plant Departments are as follows:

   (a) Purchasing, receiving and stores. If the purchasing, receiving and stores functions for supplies and equipment are centralized, then the expenditure should not be reported under Physical Plant. However, if these functions are decentralized, then purchasing, receiving and stores for supplies and equipment used by the Physical Plant department should be reported.

   (b) Hauling, moving and storing of furniture for other departments.

   (c) The costs of messenger, mailman, postal services, porter, or services requiring technical direction at the time of performance, which services are usually provided by the department having specific jurisdiction. For further reference see Item 3 - Custodial Services.

   (d) Property taxes and other municipal assessments, including those taxes for which compensatory grants are received from the Province.

   (e) The costs of vehicles and equipment which cannot be reasonably distributed to other functional areas of Physical Plant and are not reimbursed to Physical Plant.

      (i) Salaries, wages and employee benefits of all personnel who are fully assigned to this function (see section B(ii) for definition of salaries and wages).

      (ii) Operating costs, maintenance, etc.

   (f) Unabsorbed Physical Plant costs relative to chargeouts, not recovered from departmental work orders.

   (g) Property and liability insurance.

(h) Major Renovations, Alterations and Repairs - this item includes renovations, alterations and repairs which costs in excess of $10,000.

(i) External Contracts

(ii) Salaries, wages and employee benefits of all university personnel used to perform the work (see Section B(ii) for definition of salaries and wages).

(iii) Costs of all furniture, furnishings, materials and equipment required in connection with renovations, alterations and major repairs.

(i) All costs relating to the Operating fund for renting space and land together with property taxes paid thereon should be reported under the functional area "Other" within Physical Plant. If the rental agreement includes the provision of services (e.g. utilities, maintenance, cleaning, etc.) and if the costs of these services can be identified, these costs should be reported under the appropriate functional areas within Physical Plant.

(ii) DEFINITIONS OF OBJECTS OF EXPENSE

The same Object of Expense definitions apply to the preparation of Volume III, Physical Plant Operating Expenses, and the other volumes of the COFO-UO *Financial Report of Ontario Universities.* These definitions are as follows:

1. **Salaries and Wages**

   (a) Academic Ranks - not applicable to Physical Plant Report.

   (b) Other Instruction and Research - not applicable to Physical Plant Report.

   (c) Other Salaries and Wages - this object will reflect all salaries, wages and payments to non- instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance.

2. **Employee Benefits** - this object is to reflect an institution's contributions (with respect to salaries) for pensions (including payments for actuarial deficiencies and past service liability), group

life insurance, salary continuance insurance, dental plans, cost of Worker's Compensation, free tuition, unemployment insurance, early retirement benefits and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here. Whenever an institution pays a premium or sets aside an amount for an employee, these amounts should be included under employee benefits. Other categories of compensation payments to employees shall be reported under salary expenditures (for example, salary continuance payments during sick leave or maternity leave).

3. **Library Acquisitions** - not applicable to Physical Plant Report.

4. **Equipment and Furniture** - this object will include all purchase, rental and maintenance expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, maintenance equipment. Installment payments, lease purchase computer and installation costs are included.

5. **Operational Supplies and Expenses** - this object includes all expenses for supplies, postage, reproduction (i.e., all reproducing and printing carried out by the university), publications, telephone long distance charges, repair materials, office supplies, and computer software packages.

6. **Cost of Goods Sold** - not applicable to Physical Plant Report.

7. **Utilities** - expenses for fuel, electricity, water, gas and telephone equipment rental, acquisition, installation, and maintenance costs are reported in this object. The cost of utilities is to be included in total under the functional area "Physical Plant".

8. **Municipal Taxes** - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included.

   Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

   Note: Municipal taxes for which compensatory grants are received from the province are to be shown in the Physical Plant functional

area of operating expenses, as are other payments for municipal services (e.g., garbage disposal, fire protection) out of operating funds.

9. **Major Renovations, Alterations and Repairs** - this object includes all expenses in excess of $10,000 for renovations and alterations and major repairs to existing university space.

   If these specific kinds of services are externally contracted they are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and materials should be brought together in this object.

   Note: All expenses of less than $10,000 are not to be included in this object. The costs of labour, materials or externally contracted services of less than $10,000 are to be shown in their own objects.

10. **Externally Contracted Services** - all expenses for services contracted to external agencies (except for major renovations, alterations, repairs and equipment maintenance) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and *not* under cost of goods sold or other objects, even though the contractor may provide a breakdown.

11. **Scholarships, Bursaries, etc.** - not applicable to Physical Plant Report.

12. **Principal and Interest Repayments** - not applicable to Physical Plant Report.

13. **Land and Site Services** - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers and road. Also include fees and planning costs relative to the direct expenses.

14. **Buildings** - not applicable to Physical Plant Report.

15. **Miscellaneous** - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon.

Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.

16. **Internal Cost Allocation** - not applicable to Physical Plant Report.

C. Table 2: Summary of Utility and Other Costs

Table 2 (exhibit 4) provides further detail of the "Utilities" object of expense by electricity, fuel oil, gas, water (and sewage treatment), telephone and other.

The table also provides further detail of the total cost of the "Other" function by the following types of expense:

- Purchasing and receiving
- Furniture moving and storage
- Costs of services
- Municipal taxes and other assessments
- Vehicle and equipment costs
- Other costs
- Insurance
- Renovations, alterations and major repairs
- Cost of rental space

D. Table 3: Summary of Space By Major Function

Table 3 (exhibit 5) indicates in Gross Square Metres (G.S.M.) the size of space serviced by the three major functions of Physical Plant, i.e. Building Maintenance, Custodial Services and Utilities. The Physical Plant Report deals with costs as they pertain to the Operating Fund only, and, therefore, the space indicated for each major function is equal to the G.S.M. of space serviced by the cost of Physical Plant in the Operating Fund. For example, the G.S.M. of ancillary space, the cost of which is included in the Ancillary Fund in Volume I of the *Financial Report of Ontario Universities,* is not included on Table 3. Normally it is anticipated that the G.S.M.s reported for each major Physical Plant function are the same. If they are not the same, explanatory comments should be provided at the bottom of the Table.

E. Table 4: Average Annual Unit Cost of Utilities

Table 4 (exhibit 6) indicates the average annual unit cost at which utilities have been purchased during the year from utility companies. Utilities

include electricity, fuel (gas, oil) and water. A number of institutions produce electricity internally for their own consumption at a unit cost which is lower than the unit cost of the local utility company. The average annual unit cost on Table 4 should not include the internal unit cost. Instead, a note should be made at the bottom of the Table.

Exhibit 1

Table 3 of 13
FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(In Thousands of Dollars)

Institution: _____

Object of Expense \ Type of Fund			General Expendable Funds				Restricted Expendable Funds			TOTAL
			Operating	Other (Non-Credit)	Ancillary Enterprises	Subtotal	Sponsored Research	Trust and Endowment	Capital	
1. Salaries and Wages			(1)	+ (2)	+ (3)	- (4)	+ (5)	+ (6)	+ (7)	- (8)
(a) Academic Ranks	+	01								
(b) Other Instruction and Research	+	02								
(c) Other Salaries and Wages	+	03								
Total Salaries and Wages	-	04								
2. Employee Benefits	+	05								
Total Salaries and Benefits	-	06								
3. Library Acquisitions	+	07								
4. Equipment & Furniture Purchase, Rental and Maintenance	+	08								
5. Operational Supplies and Expenses	+	09								
6. Cost of Goods Sold	+	10								
7. Utilities	+	11								
8. Municipal Taxes	+	12								
9. Renovations, Alterations and Repairs	+	13								
10. Externally Contracted Services	+	14								
11. Scholarships, Bursaries, etc.	+	15								
12. Principal and Interest Repayments	+	16								
13. Land and Site Services	+	17								
14. Buildings	+	18								
15. Miscellaneous (Note 2)	+	19								
16. Internal Cost Allocations	+	20								
TOTAL	-	21								

Note 1: Amounts in the "Operating" column must agree with the corresponding amounts in the "Total" column on Table 4.
Note 2: Must agree with line 11 (Total) on Table 12.

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(In Thousands of Dollars)

Table 4 of 13
FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

Institution: _____

Object of Expense \ Functional Area		Instruction and Research: All Excl. Medicine (1)	Medicine (2)	Subtotal (3)	Library (4)	Central Computing (5)	Student Services (6)	Administration (7)	Physical Plant (8)	Other (9)	TOTAL (10)
1. Salaries and Wages											
(a) Academic Ranks	01										
(b) Other Instruction and Research	02										
(c) Other Salaries and Wages	03										
Total Salaries and Wages	04										
2. Employee Benefits	05										
Total Salaries and Benefits	06										
3. Library Acquisitions	07										
4. Equipment & Furniture Purchase, Rental and Maintenance	08										
5. Operational Supplies and Expenses	09										
6. Cost of Goods Sold	10										
7. Utilities	11										
8. Municipal Taxes	12										
9. Renovations, Alterations and Repairs	13										
10. Externally Contracted Services	14										
11. Scholarships, Bursaries, etc.	15										
12. Principal and Interest Repayments	16										
13. Land and Site Services	17										
14. Buildings	18										
15. Miscellaneous (Note 1)	19										
16. Internal Cost Allocations	20										
TOTAL	21										

22. Central Computing Costs (Total should agree with the total of "Central Computing" column above)	- Academic	_____ (1)
	- Non-Academic	+ _____ (2)
	- TOTAL	= _____ (3)

Note 1: Must agree with line 11 on Table 12.

Institution: _____

ACTUAL OPERATING EXPENSES - PHYSICAL PLANT
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(In Thousands of Dollars)

Table 1 of 4

Functions / Object of Expense			P.P. Admin.		Bldg. Mtce.		Custodial Services		Utilities		Landscape & Grounds Mtce.		Security & Traffic		Subtotal		Other		Total*
Items 1(c)-16 on Table 4 of Financial Reporting Form - Universities of Ontario			(1)	+	(2)	+	(3)	+	(4)	+	(5)	+	(6)	=	(7)	+	(8)	=	(9)
1. (c) Other Salaries & Wages	+	01																	
2. Employee Benefits	+	02																	
Total Salaries & Benefits	=	03																	
3. Library Acquisitions	+	04																	
4. Equipment & Furniture (a) Purchase	+	05																	
(b) Rental	+	06																	
(c) Maintenance	+	07																	
5. Operational Supplies & Expenses	+	08																	
6. Cost of Goods Sold	+	09																	
7. Utilities	+	10																	
8. Municipal Taxes	+	11																	
9. Renovations, Alterations & Repairs	+	12																	
10. Externally Contracted Services	+	13																	
11. Scholarships, Bursaries, etc.	+	14																	
12. Principal & Interest Repayments	+	15																	
13. Land & Site Services	+	16																	
14. Buildings	+	17																	
15. Miscellaneous	+	18																	
16. Internal Cost Allocations	+	19																	
TOTAL	=	20																	

* The TOTAL column must agree by Object of Expense and in total with the functional column PHYSICAL PLANT on Table 4 of the report from COFO-UO.

Municipal Taxes Funded by MCU _____
(Included under TAXES above)

_____
Reporting Officer (Physical Plant)

_____
Reporting Officer (Finance)

_____
Date

OPERATING EXPENSES - PHYSICAL PLANT
FOR THE FISCAL YEAR ENDED 30 APRIL 1989

Table 2 of 4

Institution: _____

SUMMARY OF UTILITY AND OTHER COSTS
SUPPLEMENTARY DATA SHEET #1

(A) UTILITIES

COMPONENT		$000's
Electricity	01	
Fuel Oil	02	
Gas	03	
Water	04	
Telephone Equipment, Rental & Installation Charges	05	
Other	06	
TOTAL	07	

NOTE: The total above should agree with the items shown on the Physical Plant matrix opposite the object of expense UTILITIES under the functional column UTILITIES.

(B) OTHER

COMPONENT		$000's
7(a) Purchasing & Receiving	08	
7(b) Furniture Moving & Storage	09	
7(c) Costs of Services	10	
7(d) Municipal Taxes & Other Assessment	11	
7(e) Vehicle & Equipment Costs	12	
7(f) Other Costs	13	
7(g) Insurance	14	
7(h) Renovations, Alterations & Repairs	15	
7(i) Cost of Rental Space	16	
TOTAL	17	

NOTE: The total above should agree with the total of the OTHER column on the Physical Plant matrix.

OPERATING EXPENSES - PHYSICAL PLANT
FOR THE FISCAL YEAR ENDED 30 APRIL 1989

Table 3 of 4

Institution: _____

SUMMARY OF SPACE BY MAJOR FUNCTION
SUPPLEMENTARY DATA SHEET #2

MAJOR FUNCTION	UNIT		AREA
Building Maintenance	G.S.M.	01	
Custodial Services	G.S.M.	02	
Utilities	G.S.M.	03	

Reminders:

1. As identified in the OAPPPA Guidelines and Definitions, reported Physical Plant expenses will relate to the Operating Fund only and will be net of expenses relating to other funds. Accordingly, universities are reminded that the area figures should relate to net costs in the operating budget. It is expected that universities will report the same G.S.M. area for the three functions identified above. If different G.S.M. areas are shown, please provide explanatory comments.

2. Read "Classification of Functions" in the Guidelines and Definitions carefully and ensure that the supplementary data corresponds with the definitions therein.

OPERATING EXPENSES - PHYSICAL PLANT
FOR THE FISCAL YEAR ENDED 30 APRIL 1989

Table 4 of 4

Institution: _____

AVERAGE ANNUAL UNIT COST OF UTILITIES
SUPPLEMENTARY DATA SHEET #2

UTILITY	UNIT		AVERAGE ANNUAL UNIT COST (c)
Electricity	¢/KWH (Incl. Demand)	01	
Fuel - Gas	¢/Gigajoules	02	
Fuel - Oil	¢/Gigajoules	03	
Water	¢/1,000 Litres	04	
Other *		05	

* Please specify utility and appropriate units.

SUMMARY STATEMENTS

PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION AND OBJECT OF EXPENSE
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 1

FUNCTION / OBJECT OF EXPENSE	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN-ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)	OTHER (8)	TOTAL [1] (9)
1. (C) OTHER SALARIES & WAGES	15,074	20,823	36,312	6,526	5,316	10,342	94,393	4,396	98,789
2. EMPLOYEE BENEFITS	1,908	2,714	4,839	799	728	1,321	12,309	679	12,988
SUBTOTAL	16,982	23,537	41,151	7,325	6,044	11,663	106,702	5,075	111,777
3. LIBRARY ACQUISITIONS									
4. EQUIPMENT & FURNITURE (A) PURCHASE	543	336	450	409	473	204	2,415	446	2,861
(B) RENTAL	31	42	72	6	8	61	220	65	285
(C) MAINTENANCE	204	200	92	232	162	93	983	98	1,081
5. OPERATIONAL SUPPLIES & EXPENSES	710	5,366	1,941	1,123	716	522	10,378	620	10,998
6. COST OF GOODS SOLD									
7. UTILITIES				58,162			58,162		58,162
8. MUNICIPAL TAXES [2]								14,648	14,648
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS								12,001	12,001
10. EXTERNALLY CONTRACTED SERVICES	160	6,469	5,132	487	1,192	1,671	15,111	517	15,628
11. SCHOLARSHIPS, BURSARIES, ETC.									
12. PRINCIPAL & INTEREST REPAYMENTS									
13. LAND & SITE SERVICES								136	136
14. BUILDINGS									
15. MISCELLANEOUS	565	33	33	33	2	39	705	5,404	6,109
16. INTERNAL COST ALLOCATIONS									
TOTAL	19,195	35,983	48,871	67,777	8,597	14,253	194,676	39,010	233,686

Note: 1. The "Total" column must agree by object of expense and in total with the functional column "Physical Plant" on Table 4 in Volume 1 of "Financial Report of Ontario Universities".

2. This item includes MCU grants in lieu of municipal taxes totaling $13,995,145.

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

PERCENTAGE OF TOTAL PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION
AND OBJECT OF EXPENSE FOR THE FISCAL YEAR ENDED 30 APRIL 1989

SUMMARY STATEMENT # 1A

OBJECT OF EXPENSE / FUNCTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN-ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)
1. (C) OTHER SALARIES & WAGES	7.74	10.70	18.65	3.35	2.73	5.31	48.49
2. EMPLOYEE BENEFITS	.98	1.39	2.49	.41	.37	.68	6.32
SUBTOTAL	8.72	12.09	21.14	3.76	3.10	5.99	54.81
3. LIBRARY ACQUISITIONS							
4. EQUIPMENT & FURNITURE (A) PURCHASE	.28	.17	.23	.21	.24	.10	1.24
(B) RENTAL	.02	.02	.04			.03	.11
(C) MAINTENANCE	.10	.10	.05	.12	.08	.05	.50
5. OPERATIONAL SUPPLIES & EXPENSES	.36	2.76	1.00	.58	.37	.27	5.33
6. COST OF GOODS SOLD							
7. UTILITIES				29.88			29.88
8. MUNICIPAL TAXES							
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS							
10. EXTERNALLY CONTRACTED SERVICES	.08	3.32	2.64	.25	.61	.86	7.76
11. SCHOLARSHIPS, BURSARIES, ETC.							
12. PRINCIPAL & INTEREST REPAYMENTS							
13. LAND & SITE SERVICES							
14. BUILDINGS							
15. MISCELLANEOUS	.29	.02	.02	.02		.02	.36
16. INTERNAL COST ALLOCATIONS							
TOTAL	9.86	18.48	25.10	34.82	4.42	7.32	100.00

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY OBJECT OF EXPENSE
BY FUNCTION FOR THE FISCAL YEAR ENDED 30 APRIL 1989

SUMMARY STATEMENT # 1B

OBJECT OF EXPENSE / FUNCTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN-ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)	OTHER (8)	TOTAL (9)
1. (C) OTHER SALARIES & WAGES	78.53	57.87	74.30	9.63	61.84	72.56	48.49	11.27	42.27
2. EMPLOYEE BENEFITS	9.94	7.54	9.90	1.18	8.47	9.27	6.32	1.74	5.56
SUBTOTAL	88.47	65.41	84.20	10.81	70.30	81.83	54.81	13.01	47.83
3. LIBRARY ACQUISITIONS									
4. EQUIPMENT & FURNITURE (A) PURCHASE	2.83	.93	.92	.60	5.50	1.43	1.24	1.14	1.22
(B) RENTAL	.16	.12	.15	.01	.09	.43	.11	.17	.12
(C) MAINTENANCE	1.06	.56	.19	.34	1.88	.65	.50	.25	.46
5. OPERATIONAL SUPPLIES & EXPENSES	3.70	14.91	3.97	1.66	8.33	3.66	5.33	1.59	4.71
6. COST OF GOODS SOLD									
7. UTILITIES				85.81			29.88		24.89
8. MUNICIPAL TAXES								37.55	6.27
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS								30.76	5.14
10. EXTERNALLY CONTRACTED SERVICES	.83	17.98	10.50	.72	13.87	11.72	7.76	1.33	6.69
11. SCHOLARSHIPS, BURSARIES, ETC.									
12. PRINCIPAL & INTEREST REPAYMENTS									
13. LAND & SITE SERVICES								.35	.06
14. BUILDINGS									
15. MISCELLANEOUS	2.94	.09	.07	.05	.02	.27	.36	13.85	2.61
16. INTERNAL COST ALLOCATIONS									
TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION AND INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 2

INSTITUTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN-ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)	OTHER (8)	TOTAL (9)
BROCK	364	762	1,356	1,761	230	307	4,780	743	5,523
CARLETON	1,331	2,429	1,802	3,534	498	1,083	10,677	2,199	12,876
GUELPH	1,396	3,141	3,490	2,112	883	1,285	12,307	2,940	15,247
LAKEHEAD	267	1,023	1,027	1,737	323	350	4,727	795	5,522
LAURENTIAN	157	781	488	1,643	208	271	3,548	943	4,491
McMASTER	1,274	2,420	3,669	4,932	648	1,083	14,026	2,214	16,240
OTTAWA	1,383	3,210	2,755	5,460	626	1,022	14,456	5,772	20,228
QUEEN'S	1,255	2,285	3,962	3,843	409	437	12,191	2,836	15,027
RYERSON	857	1,648	2,416	2,817	86	1,343	9,167	1,314	10,481
TORONTO	4,534	6,506	10,550	16,562	1,197	3,338	42,687	5,510	48,197
TRENT	87	490	553	690	140	132	2,092	544	2,636
WATERLOO	1,700	3,331	4,524	4,963	999	931	16,448	3,467	19,915
WESTERN	1,599	2,598	3,914	5,770	610	766	15,257	2,991	18,248
WILFRID LAURIER	268	530	968	1,011	170	289	3,236	1,309	4,545
WINDSOR	697	1,357	2,764	3,101	423	668	9,010	1,853	10,863
YORK	2,026	3,472	4,633	7,841	1,147	948	20,067	3,580	23,647
TOTAL	19,195	35,983	48,871	67,777	8,597	14,253	194,676	39,010	233,686

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION BY INSTITIUTION SUMMARY STATEMENT # 2A
FOR THE FISCAL YEAR ENDED 30 APRIL 1989

INSTITUTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN-ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)
BROCK	7.62	15.94	28.37	36.84	4.81	6.42	100.00
CARLETON	12.47	22.75	16.88	33.10	4.66	10.14	100.00
GUELPH	11.34	25.52	28.36	17.16	7.17	10.44	100.00
LAKEHEAD	5.65	21.64	21.73	36.75	6.83	7.40	100.00
LAURENTIAN	4.43	22.01	13.75	46.31	5.86	7.64	100.00
McMASTER	9.08	17.25	26.16	35.16	4.62	7.72	100.00
OTTAWA	9.57	22.21	19.06	37.77	4.33	7.07	100.00
QUEEN'S	10.29	18.74	32.50	31.52	3.35	3.58	100.00
RYERSON	9.35	17.98	26.36	30.73	.84	14.65	100.00
TORONTO	10.62	15.24	24.71	38.80	2.80	7.82	100.00
TRENT	4.16	23.42	26.43	32.98	6.69	6.31	100.00
WATERLOO	10.34	20.25	27.50	30.17	6.07	5.66	100.00
WESTERN	10.48	17.03	25.65	37.82	4.00	5.02	100.00
WILFRID LAURIER	8.28	16.38	29.91	31.24	5.25	8.93	100.00
WINDSOR	7.74	15.06	30.68	34.42	4.69	7.41	100.00
YORK	10.10	17.30	23.09	39.07	5.72	4.72	100.00
TOTAL	9.86	18.48	25.10	34.82	4.42	7.32	100.00

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

PHYSICAL PLANT OPERATING EXPENSES BY INSTITUTION AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 3

OBJECT OF EXPENSE / INSTITUTION	BROCK	CAR-LETON	GUELPH	LAKE-HEAD	LAUR-ENTIAN	MCMAS-TER	OTTAWA	QUEEN'S	RYER-SON	TOR-ONTO	TRENT	WATER-LOO	WES-TERN	WLU	WIND-SOR	YORK	TOTAL
1. (C) OTHER SALARIES & WAGES	2,139	4,376	8,523	2,344	1,442	6,808	5,524	6,711	3,040	22,012	1,136	9,205	8,037	1,775	5,186	10,531	98,789
2. EMPLOYEE BENEFITS	340	769	1,107	309	224	728	720	937	580	1,805	160	1,223	1,332	272	988	1,494	12,988
SUBTOTAL	2,479	5,145	9,630	2,653	1,666	7,536	6,244	7,648	3,620	23,817	1,296	10,428	9,369	2,047	6,174	12,025	111,777
3. LIBRARY ACQUISITIONS																	
4. EQUIPMENT & FURNITURE (A) PURCHASE	17	276	380	207	17	135	110	212	98	257	34	161	201	86	141	529	2,861
(B) RENTAL		7	25	4		13	15	10	8	90	7	5	1		3	97	285
(C) MAINT.		18	284	69			64		2	210	9	36	128	21		240	1,081
5. OPERATIONAL SUPPLIES & EXPENSES	473	1,181	208	479	160	1,303	137	1,712	449	690	223	1,065	1,101	380	560	877	10,998
6. COST OF GOODS SOLD																	
7. UTILITIES	1,697	3,171	1,554	1,340	1,121	3,952	4,774	3,294	2,768	15,136	630	4,428	4,925	763	2,073	6,536	58,162
8. MUNICIPAL TAXES	378	1,001	868	254	292	867	1,149	1,218	660	2,579	249	1,209	1,378	379	646	1,521	14,648
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS	252	462	1,152	393	407	111	2,854	292	172	1,607	33	1,711	360	664	774	757	12,001
10. EXTERNALLY CONTRACTED SERVICES	188	1,362	445	58	672	2,134	4,406		2,207	2,701	5	307	93	91	279	680	15,628
11. SCHOLARSHIPS, BURSARIES, ETC.																	
12. PRINCIPAL & INTEREST REPAYMENTS																	
13. LAND & SITE SERVICES			23						63			50					136
14. BUILDINGS																	
15. MISCELLANEOUS	39	253	678	65	156	189	475	641	434	1,110	150	515	692	114	213	385	6,109
16. INTERNAL COST ALLOCATIONS																	
TOTAL	5,523	12,876	15,247	5,522	4,491	16,240	20,228	15,027	10,481	48,197	2,636	19,915	18,248	4,545	10,863	23,647	233,686

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION FOR THE FISCAL YEAR ENDED 30 APRIL 1989

SUMMARY STATEMENT # 3A

OBJECT OF EXPENSE / INSTITUTION	BROCK	CARLETON	GUELPH	LAKEHEAD	LAURENTIAN	MCMASTER	OTTAWA	QUEEN'S	RYERSON	TORONTO	TRENT	WATERLOO	WESTERN	WLU	WINDSOR	YORK	TOTAL
1. (C) OTHER SALARIES & WAGES	38.73	33.99	55.90	42.45	32.11	41.92	27.31	44.66	29.00	45.67	43.10	46.22	44.04	39.05	47.74	44.53	42.27
2. EMPLOYEE BENEFITS	6.16	5.97	7.26	5.60	4.99	4.48	3.56	6.24	5.53	3.75	6.07	6.14	7.30	5.98	9.10	6.32	5.56
SUBTOTAL	44.89	39.96	63.16	48.04	37.10	46.40	30.87	50.90	34.54	49.42	49.17	52.36	51.34	45.04	56.84	50.85	47.83
3. LIBRARY ACQUISITIONS																	
4. EQUIPMENT & FURNITURE (A) PURCHASE	.31	2.14	2.49	3.75	.38	.83	.54	1.41	.94	.53	1.29	.81	1.10	1.89	1.30	2.24	1.22
(B) RENTAL		.05	.16	.07		.08	.07	.07	.08	.19	.27	.03	.01		.03	.41	.12
(C) MAINT.		.14	1.86	1.25			.32		.02	.44	.34	.18	.70	.46		1.01	.46
5. OPERATIONAL SUPPLIES & EXPENSES	8.56	9.17	1.36	8.67	3.56	8.02	.68	11.39	4.28	1.43	8.46	5.35	6.03	8.36	5.16	3.71	4.71
6. COST OF GOODS SOLD																	
7. UTILITIES	30.73	24.63	10.19	24.27	24.96	24.33	23.60	21.92	26.41	31.40	23.90	22.23	26.99	16.79	19.08	27.64	24.89
8. MUNICIPAL TAXES	6.84	7.77	5.69	4.60	6.50	5.34	5.68	8.11	6.30	5.35	9.45	6.07	7.55	8.34	5.95	6.43	6.27
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS	4.56	3.59	7.56	7.12	9.06	.68	14.11	1.94	1.64	3.33	1.25	8.59	1.97	14.61	7.13	3.20	5.14
10. EXTERNALLY CONTRACTED SERVICES	3.40	10.58	2.92	1.05	14.96	13.14	21.78		21.06	5.60	.19	1.54	.51	2.00	2.57	2.88	6.69
11. SCHOLARSHIPS, BURSARIES, ETC.																	
12. PRINCIPAL & INTEREST REPAYMENTS																	
13. LAND & SITE SERVICES			.15						.60			.25					.06
14. BUILDINGS																	
15. MISCELLANEOUS	.71	1.96	4.45	1.18	3.47	1.16	2.35	4.27	4.14	2.30	5.69	2.59	3.79	2.51	1.96	1.63	2.61
16. INTERNAL COST ALLOCATIONS																	
TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

BREAKDOWN OF "UTILITIES" AND "OTHER" PHYSICAL PLANT OPERATING EXPENSES
BY INSTITUTION FOR THE FISCAL YEAR ENDED 30 APRIL 1989
(IN THOUSANDS OF DOLLARS)

	UTILITIES							OTHER [1]									
INSTITUTION	ELEC.	FUEL OIL	GAS	WATER	TEL.	OTHER	TOTAL	7(A)	7(B)	7(C)	7(D)	7(E)	7(F)	7(G)	7(H)	7(I)	TOTAL
BROCK	1,298		22	87	290		1,697		59		378		15	39	252		743
CARLETON	1,506	25	476	470	694		3,171	62	169		1,001	135	143	127	462	100	2,199
GUELPH	887		437	50	150	30	1,554		136	130	868	39	23	465	1,152	127	2,940
LAKEHEAD	684	10	490	111	45		1,340	108			254			40	393		795
LAURENTIAN	622	3	362	97	37		1,121				292	94		100	407	50	943
McMASTER	2,162	4	918	403	465		3,952	283		303	867	468		158	111	24	2,214
OTTAWA	2,313	32	1,058	408	963		4,774	75	574	763	1,149			123	2,854	234	5,772
QUEEN'S	2,097	274	623	197	89	14	3,294	315		555	1,218	29	49	219	292	159	2,836
RYERSON	1,943	12	326	161	326		2,768			62	660			219	172	201	1,314
TORONTO	7,641	145	2,654	1,135	3,263	298	15,136	20			2,579		194	647	1,607	463	5,510
TRENT	364		16	25	225		630			78	249	30	7	62	33	85	544
WATERLOO	2,201	4	880	455	888		4,428				1,209		50	416	1,711	81	3,467
WESTERN	2,463	10	1,011	366	1,075		4,925	375		180	1,378		131	354	360	213	2,991
WILFRID LAURIER	427	1	231	59	45		763	48	86	27	379			29	664	76	1,309
WINDSOR	1,424		469	118	62		2,073	34	12	11	646	121	46	139	774	70	1,853
YORK	3,128	167	950	332	1,959		6,536	286			1,521	384	368	137	757	127	3,580
TOTAL	31,160	687	10,923	4,474	10,576	342	58,162	1,606	1,036	2,109	14,648	1,300	1,026	3,274	12,001	2,010	39,010

Note: 1. Headings for "Other" physical plant operating expenses -

7(A) Purchasing & Receiving
7(B) Furniture Moving & Storage
7(C) Costs of Services
7(D) Municipal Taxes & Other Assessment
7(E) Vehicle & Equipment Costs
7(F) Other Costs
7(G) Insurance
7(H) Renovations, Alterations & Major Repairs
7(I) Cost of Rental Space

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GROSS SQUARE METRES AND UTILITIES RATES BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1989

SUMMARY STATEMENT # 5

INSTITUTION	GROSS SQUARE METRES (000'S)			UTILITY RATES			
	BUILDING MAINTENANCE	CUSTODIAL	UTILITIES	ELECTRICITY	FUEL GAS	FUEL OIL	WATER
	TOTAL	TOTAL	TOTAL	¢/KWH	¢/GJ*	¢/GJ*	¢/1000 LITRES
BROCK	95	95	95	4.70	403		29.8
CARLETON	185	185	185	4.45	376	274	73.0
GUELPH [1]	299	280	286	4.45	350		16.7
LAKEHEAD	91	91	91	4.77	336		24.3
LAURENTIAN	75	75	75	5.16	434	513	56.1
McMASTER [2]	254	252	254	4.12	254	361	39.2
OTTAWA	294	280	281	4.67	315	443	63.0
QUEEN'S [3]	294	294	294	4.00	327	370	28.0
RYERSON	183	183	183	5.24	262	756	57.2
TORONTO [4]	887	810	887	4.81	262	466	57.8
TRENT	53	53	53	4.75	432		31.6
WATERLOO	346	271	347	4.68	278	566	85.8
WESTERN	321	321	321	4.53	268	270	27.4
WILFRID LAURIER	62	62	62	4.70	345		89.0
WINDSOR	151	151	151	4.30	300		19.1
YORK	385	385	385	4.23	261	274	58.8
TOTAL	3,975	3,788	3,950				

*Gigajoules

Notes:
1. Under "Utility Rates", Guelph also reported "Sewage Disposal" on a per capita basis.
2. Under "Utility Rates", McMaster also reported "Oil" in cents per gigajoule.
3. Under "Utility Rates", Queen's also reported "Sewage" in cents per litre.
4. Under "Utility Rates", Toronto also reported "Purchased Steam" in cents per gigajoule.

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UNIT COSTS OF PHYSICAL PLANT OPERATING EXPENSES BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1989
($ / SQUARE METRE)

SUMMARY STATEMENT # 6

INSTITUTION	MAINTENANCE (1)	CUSTODIAL (2)	UTILITIES (3)	GROUNDS[1] (4)	SECURITY & TRAFFIC[1] (5)	TOTAL 1,2,3,4,5	TOTAL 1,2,3,4
BROCK	8.021	14.274	18.537	2.421	3.232	46.485	43.253
CARLETON	13.130	9.741	19.103	2.692	5.854	50.520	44.666
GUELPH	10.505	12.464	7.385	2.953	4.298	37.605	33.307
LAKEHEAD	11.242	11.286	19.088	3.549	3.846	49.011	45.165
LAURENTIAN	10.413	6.507	21.907	2.773	3.613	45.213	41.600
McMASTER	9.528	14.560	19.417	2.551	4.264	50.320	46.056
OTTAWA	10.918	9.839	19.431	2.129	3.476	45.793	42.317
QUEEN'S	7.772	13.476	13.071	1.391	1.486	37.196	35.710
RYERSON	9.005	13.202	15.393	.470	7.339	45.409	38.070
TORONTO	7.335	13.025	18.672	1.349	3.763	44.144	40.381
TRENT	9.245	10.434	13.019	2.642	2.491	37.831	35.340
WATERLOO	9.627	16.694	14.303	2.887	2.691	46.202	43.511
WESTERN	8.093	12.193	17.975	1.900	2.386	42.547	40.161
WILFRID LAURIER	8.548	15.613	16.306	2.742	4.661	47.870	43.209
WINDSOR	8.987	18.305	20.536	2.801	4.424	55.053	50.629
YORK	9.018	12.034	20.366	2.979	2.462	46.859	44.397
AVERAGE	9.462	12.728	17.157	2.389	3.768	45.504	41.736

Note: 1. Unit costs are calculated using Building Maintenance square metres (Summary Statement # 5).

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